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# Tax Bulletin

## **Tax Bulletin 7-08**

**Effective Date: Oct. 1, 2008**

### **Re: Creation of the Town of Independence**

Starting Oct. 1, 2008, the new jurisdiction of Independence (Wasatch County) will impose the resort communities tax at 1.1 percent. When added to the existing state rate, the local option sales tax rate and county option sales tax, the combined sales tax rate in Independence will be 7.0 percent.

Vendors must collect the 1.1 percent resort community tax, in addition to other state and local taxes, on all taxable sales and services occurring in Independence on and after Oct. 1, 2008.

#### **Sales exempt from the resort community tax:**

- Motor vehicles, aircraft and watercraft
- Modular, manufactured and mobile homes

#### **Charges subject to the resort communities tax include:**

- Parts or repairs for a motor vehicle, aircraft, watercraft, and manufactured, modular or mobile home
- Admissions
- Transient room accommodations and services
- Utility services

These rates will be on sales and use tax returns (TC-62 series) starting with the following periods:

- October (monthly filers)
- October-December (quarterly filers)
- January-December (annual filers).

For all current rates, see sales tax rate charts at **[tax.utah.gov/sales/rates.html](http://tax.utah.gov/sales/rates.html)**.

#### **QUESTIONS...**



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**Changes in Utah laws or Tax Commission rules may supersede this Tax Bulletin. For the most current state and local tax information, including local sales tax rates, visit [tax.utah.gov](http://tax.utah.gov).**



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